

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

THIRD QUARTER 2002

Covering Sales Occurring in
July, August and September
and
Tax Collections Received in
July, August and September

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
First Quarter:	January, February, March	+1.7%	+5.0%	-1.4%
Second Quarter:	April, May, June	+1.2%	+2.6%	+1.7%
Third Quarter:	July, August, September	-3.4%	+3.3%	-3.6%
Fourth Quarter:	October, November, December	-2.2%	+6.8%	

OFFICE OF STATE TAX COMMISSIONER

RICK CLAYBURGH
TAX COMMISSIONER

This report can be accessed at:
<http://www.ndtaxdepartment.com/forms/sales.html>

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TABLE OF CONTENTS

INTRODUCTION	1, 2
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STATISTICS BY COUNTY

<u><i>Table 1</i></u> Taxable Sales and Taxable Purchases by County, Third Quarter 2002	3
<u><i>Table 2</i></u> Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Third Quarters 2001 and 2002	4
<u><i>Table 3</i></u> Sales and Use Tax Collections by County, Third Quarter 2002	5

STATISTICS BY CITY

<u><i>Table 4</i></u> Taxable Sales and Taxable Purchases, 50 Largest Cities, Third Quarter 2002	6
<u><i>Table 5</i></u> Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 50 Largest Cities, Third Quarters 2001 and 2002	7
<u><i>Table 6</i></u> Sales and Use Tax Collections, 50 Largest Cities, Third Quarter 2002	8

STATISTICS BY INDUSTRY

<u><i>Table 7</i></u> Comparison of Taxable Sales and Purchases by Industry, Third Quarters 2001 and 2002	9
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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the third quarter of 2002 and sales and use tax collections received during the third quarter of 2002.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the third quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the second quarter of 2002 and collections paid with monthly returns on taxable sales and taxable purchases made in May, June, July and August of 2002. (Additional payments on August taxable sales and purchases will have been received after September, and will be reported as collections in the fourth quarter of 2002.)

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note: *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

VISIT OUR WEBPAGE. *Get all the latest news from the Office of State Tax Commissioner by visiting our website: www.ndtaxdepartment.com. Press releases and statistical reports are available in our website News Center. Lots of other forms, publications and information can be found on the Tax Department's homepage as well. Be sure to check it out.*

TABLE 1

**Taxable Sales and Purchases
By County, Third Quarter 2002**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$2,930,004	\$87,644	\$3,017,648
Barnes	14,682,042	1,073,738	15,755,780
Benson	2,142,145	18,978	2,161,123
Billings	6,983,954	66,252	7,050,206
Bottineau	9,973,521	169,952	10,143,473
Bowman	4,954,304	300,007	5,254,311
Burke	1,722,178	18,912	1,741,090
Burleigh	225,408,185	11,606,971	237,015,156
Cass	441,746,593	40,362,513	482,109,106
Cavalier	6,024,431	47,711	6,072,142
Dickey	5,644,060	152,575	5,796,635
Divide	2,009,345	8,698	2,018,043
Dunn	1,911,137	21,028	1,932,165
Eddy	1,819,594	1,499	1,821,093
Emmons	3,478,216	67,126	3,545,342
Foster	6,537,934	608,136	7,146,070
Golden Valley	2,354,487	30,161	2,384,648
Grand Forks	186,963,560	8,193,238	195,156,798
Grant	1,689,801	17,097	1,706,898
Griggs	3,030,660	41,554	3,072,214
Hettinger	1,556,465	63,062	1,619,527
Kidder	2,514,033	61,541	2,575,574
LaMoure	5,102,543	89,825	5,192,368
Logan	1,473,752	114,845	1,588,597
McHenry	3,107,864	264,515	3,372,379
McIntosh	3,351,993	255,551	3,607,544
McKenzie	4,826,897	162,286	4,989,183
McLean	8,765,956	140,768	8,906,724
Mercer	9,544,910	341,206	9,886,116
Morton	36,493,341	2,574,544	39,067,885
Mountrail	4,896,897	134,733	5,031,630
Nelson	2,604,805	32,778	2,637,583
Oliver	418,307	5,335	423,642
Pembina	10,316,225	3,305,737	13,621,962
Pierce	7,179,318	836,194	8,015,512
Ramsey	29,669,567	394,490	30,064,057
Ransom	10,017,478	351,715	10,369,193
Renville	2,799,452	60,123	2,859,575
Richland	20,496,955	3,986,394	24,483,349
Rolette	5,848,674	6,584	5,855,258
Sargent	5,551,336	227,048	5,778,384
Sheridan	628,280	5,966	634,246
Sioux	111,092	30	111,122
Slope	158,836	2,149	160,985
Stark	55,447,319	2,484,445	57,931,764
Steele	1,419,576	167,837	1,587,413
Stutsman	40,117,875	3,348,288	43,466,163
Towner	1,848,759	87,643	1,936,402
Traill	7,929,219	329,606	8,258,825
Walsh	17,362,612	493,525	17,856,137
Ward	142,290,112	5,838,079	148,128,191
Wells	6,065,101	101,874	6,166,975
Williams	47,708,845	1,862,093	49,570,938
Subtotal In-State	\$1,429,630,545	\$91,024,599	\$1,520,655,144
Consolidated	40,386,465	35,523,485	75,909,950
Out-Of-State	<u>191,498,781</u>	<u>16,501,201</u>	<u>207,999,982</u>
Grand Total	\$1,661,515,791	\$143,049,285	\$1,804,565,076

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Third Quarters 2001 and 2002**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2001	THIRD QUARTER 2002	PERCENT CHANGE	THIRD QUARTER 2001	THIRD QUARTER 2002	PERCENT CHANGE
Adams	\$3,305,092	\$2,930,004	-11.35%	\$3,399,811	\$3,017,648	-11.24%
Barnes	16,433,155	14,682,042	-10.66%	16,915,839	15,755,780	-6.86%
Benson	2,424,851	2,142,145	-11.66%	2,434,386	2,161,123	-11.23%
Billings	6,761,010	6,983,954	3.30%	6,843,405	7,050,206	3.02%
Bottineau	10,324,130	9,973,521	-3.40%	10,533,856	10,143,473	-3.71%
Bowman	5,701,369	4,954,304	-13.10%	6,250,030	5,254,311	-15.93%
Burke	1,693,887	1,722,178	1.67%	1,708,664	1,741,090	1.90%
Burleigh	228,880,411	225,408,185	-1.52%	239,865,651	237,015,156	-1.19%
Cass	429,135,836	441,746,593	2.94%	465,624,769	482,109,106	3.54%
Cavalier	7,429,442	6,024,431	-18.91%	7,459,175	6,072,142	-18.59%
Dickey	6,000,873	5,644,060	-5.95%	6,119,712	5,796,635	-5.28%
Divide	1,981,296	2,009,345	1.42%	1,988,904	2,018,043	1.47%
Dunn	2,503,337	1,911,137	-23.66%	2,529,538	1,932,165	-23.62%
Eddy	2,127,121	1,819,594	-14.46%	2,129,163	1,821,093	-14.47%
Emmons	5,198,223	3,478,216	-33.09%	5,246,672	3,545,342	-32.43%
Foster	10,007,819	6,537,934	-34.67%	10,310,092	7,146,070	-30.69%
Golden Valley	6,013,062	2,354,487	-60.84%	6,059,792	2,384,648	-60.65%
Grand Forks	184,360,828	186,963,560	1.41%	191,834,940	195,156,798	1.73%
Grant	2,936,384	1,689,801	-42.45%	2,981,260	1,706,898	-42.75%
Griggs	3,742,820	3,030,660	-19.03%	3,787,791	3,072,214	-18.89%
Hettinger	2,249,125	1,556,465	-30.80%	2,301,200	1,619,527	-29.62%
Kidder	2,711,378	2,514,033	-7.28%	2,740,027	2,575,574	-6.00%
LaMoure	7,684,671	5,102,543	-33.60%	7,747,368	5,192,368	-32.98%
Logan	2,989,659	1,473,752	-50.71%	2,997,573	1,588,597	-47.00%
McHenry	4,456,789	3,107,864	-30.27%	4,784,109	3,372,379	-29.51%
McIntosh	4,958,899	3,351,993	-32.40%	4,983,037	3,607,544	-27.60%
McKenzie	5,617,320	4,826,897	-14.07%	5,967,552	4,989,183	-16.39%
McLean	10,397,693	8,765,956	-15.69%	10,515,618	8,906,724	-15.30%
Mercer	10,002,731	9,544,910	-4.58%	10,088,839	9,886,116	-2.01%
Morton	41,547,337	36,493,341	-12.16%	43,270,405	39,067,885	-9.71%
Mountrail	6,473,025	4,896,897	-24.35%	6,546,417	5,031,630	-23.14%
Nelson	4,869,398	2,604,805	-46.51%	4,914,721	2,637,583	-46.33%
Oliver	470,654	418,307	-11.12%	471,417	423,642	-10.13%
Pembina	11,001,355	10,316,225	-6.23%	15,733,022	13,621,962	-13.42%
Pierce	9,339,525	7,179,318	-23.13%	9,823,467	8,015,512	-18.40%
Ramsey	32,577,019	29,669,567	-8.92%	33,001,324	30,064,057	-8.90%
Ransom	12,648,370	10,017,478	-20.80%	13,139,995	10,369,193	-21.09%
Renville	4,379,364	2,799,452	-36.08%	4,439,281	2,859,575	-35.58%
Richland	21,356,893	20,496,955	-4.03%	25,152,356	24,483,349	-2.66%
Rolette	6,640,132	5,848,674	-11.92%	6,684,081	5,855,258	-12.40%
Sargent	5,738,326	5,551,336	-3.26%	5,902,152	5,778,384	-2.10%
Sheridan	581,343	628,280	8.07%	618,312	634,246	2.58%
Sioux	74,644	111,092	48.83%	75,124	111,122	47.92%
Slope	131,846	158,836	20.47%	132,775	160,985	21.25%
Stark	57,126,343	55,447,319	-2.94%	59,660,454	57,931,764	-2.90%
Steele	1,415,970	1,419,576	0.25%	1,585,460	1,587,413	0.12%
Stutsman	43,707,728	40,117,875	-8.21%	45,845,035	43,466,163	-5.19%
Towner	2,002,338	1,848,759	-7.67%	2,238,977	1,936,402	-13.51%
Traill	10,673,439	7,929,219	-25.71%	10,841,946	8,258,825	-23.83%
Walsh	21,548,196	17,362,612	-19.42%	21,831,083	17,856,137	-18.21%
Ward	144,629,378	142,290,112	-1.62%	149,923,613	148,128,191	-1.20%
Wells	7,805,364	6,065,101	-22.30%	8,346,279	6,166,975	-26.11%
Williams	52,866,326	47,708,845	-9.76%	54,877,802	49,570,938	-9.67%
Subtotal In-State	\$1,487,633,524	\$1,429,630,545	-3.90%	\$1,571,204,271	\$1,520,655,144	-3.22%
Consolidated and Out-Of-State	250,422,850	231,885,246	-7.40%	300,584,533	283,909,932	-5.55%
Grand Total	\$1,738,056,374	\$1,661,515,791	-4.40%	\$1,871,788,804	\$1,804,565,076	-3.59%

TABLE 3

**Sales and Use Tax Collections
By County, Third Quarter 2002**

COUNTIES	TOTAL THIRD QUARTER 2002 COLLECTIONS
Adams	\$188,720.20 *
Barnes	951,277.57 *
Benson	104,448.78
Billings	501,699.80 *
Bottineau	637,930.69 *
Bowman	325,382.84 *
Burke	91,506.90 *
Burleigh	15,808,047.17 *
Cass	31,752,071.34 *
Cavalier	326,547.79 *
Dickey	332,750.14 *
Divide	125,084.89 *
Dunn	120,375.59 *
Eddy	109,225.52 *
Emmons	223,140.83 *
Foster	390,460.63 *
Golden Valley	151,735.21 *
Grand Forks	13,287,761.40 *
Grant	101,477.20 *
Griggs	167,626.05 *
Hettinger	98,865.78 *
Kidder	157,609.44
LaMoure	294,249.15 *
Logan	102,818.52 *
McHenry	191,715.52 *
McIntosh	209,013.71 *
McKenzie	284,734.76 *
McLean	486,610.72 *
Mercer	569,668.01 *
Morton	2,310,664.43 *
Mountrail	276,096.73 *
Nelson	159,812.03
Oliver	32,213.12
Pembina	770,063.76 *
Pierce	468,134.29 *
Ramsey	2,124,092.56 *
Ransom	497,110.84 *
Renville	142,831.37 *
Richland	1,432,561.42 *
Rolette	319,800.54 *
Sargent	266,587.84 *
Sheridan	41,320.29 *
Sioux	4,771.04
Slope	7,967.27
Stark	4,038,621.80 *
Steele	108,276.45 *
Stutsman	3,155,819.19 *
Towner	108,876.70 *
Traill	495,980.38 *
Walsh	992,361.16 *
Ward	10,324,864.55 *
Wells	372,137.89 *
Williams	3,032,368.94 *
TOTAL COLLECTIONS	
Subtotal In-State	\$99,575,890.74
Consolidated	3,704,634.56
Out-Of-State	12,342,616.10
Total In- and Out-Of-State	\$115,623,141.40
Adjustments and Accounts Receivable	1,776,397.67
Grand Total In- and Out-Of-State	\$117,399,539.07
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Third Quarter 2002**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,068,196	\$189,155	\$1,257,351
Beach	1,116	2,272,516	30,161	2,302,677
Beulah	3,152	6,139,473	324,463	6,463,936
Bismarck	55,532	224,495,441	11,478,608	235,974,049
Bottineau	2,336	7,571,397	84,401	7,655,798
Bowman	1,600	4,385,577	248,056	4,633,633
Cando	1,342	1,500,308	81,608	1,581,916
Carrington	2,268	6,352,240	607,377	6,959,617
Casselton	1,855	2,689,087	46,597	2,735,684
Cavalier	1,537	5,025,359	2,968,509	7,993,868
Cooperstown	1,053	2,462,572	40,696	2,503,268
Crosby	1,089	1,566,935	5,301	1,572,236
Devils Lake	7,222	29,032,380	392,988	29,425,368
Dickinson	16,010	52,098,594	1,997,921	54,096,515
Ellendale	1,559	1,279,969	95,991	1,375,960
Fargo	90,599	383,975,441	37,077,475	421,052,916
Garrison	1,318	2,740,844	107,645	2,848,489
Grafton	4,516	12,457,572	253,844	12,711,416
Grand Forks	49,321	180,668,123	7,980,305	188,648,428
Harvey	1,989	4,604,435	82,715	4,687,150
Hazen	2,457	2,859,123	16,049	2,875,172
Hettinger	1,307	2,772,466	84,373	2,856,839
Hillsboro	1,563	2,380,622	221,476	2,602,098
Jamestown	15,527	39,199,223	2,806,976	42,006,199
Kenmare	1,081	3,038,231	316,720	3,354,951
Langdon	2,101	5,159,523	38,212	5,197,735
Larimore	1,433	952,622	22,776	975,398
Lincoln	1,730	261,334	4,035	265,369
Linton	1,321	1,913,084	19,712	1,932,796
Lisbon	2,292	8,998,445	36,751	9,035,196
Mandan	16,718	33,088,568	2,488,340	35,576,908
Mayville	1,953	3,445,971	10,497	3,456,468
Minot	36,567	136,890,685	5,378,721	142,269,406
New Rockford	1,463	1,575,964	2,916	1,578,880
New Town	1,367	1,107,463	100,690	1,208,153
Northwood	959	3,512,935	41,030	3,553,965
Oakes	1,979	3,936,689	46,109	3,982,798
Park River	1,535	2,428,424	30,846	2,459,270
Rolla	1,417	3,861,557	4,033	3,865,590
Rugby	2,939	7,058,983	836,194	7,895,177
Stanley	1,279	2,758,700	28,437	2,787,137
Tioga	1,125	3,274,290	158,383	3,432,673
Valley City	6,826	13,308,664	1,049,719	14,358,383
Wahpeton	8,586	15,688,159	3,674,394	19,362,553
Walhalla	1,057	1,585,861	272,228	1,858,089
Washburn	1,389	3,126,431	14,194	3,140,625
Watford City	1,435	4,425,808	131,460	4,557,268
West Fargo	14,940	46,246,793	2,699,325	48,946,118
Williston	12,512	43,060,798	1,693,325	44,754,123
Wishek	1,122	2,147,630	66,396	2,214,026
Subtotal 50 Cities	394,276	\$1,332,451,505	\$86,388,133	\$1,418,839,638
Remaining City Data	247,924	97,179,040	4,636,466	101,815,506
Total In-State	642,200	\$1,429,630,545	\$91,024,599	\$1,520,655,144
Consolidated		40,386,465	35,523,485	75,909,950
Out-Of-State		191,498,781	16,501,201	207,999,982
Grand Total In- and Out-Of-State		\$1,661,515,791	\$143,049,285	\$1,804,565,076

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Third Quarters 2001 and 2002**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2001	THIRD QUARTER 2002	PERCENT CHANGE	THIRD QUARTER 2001	THIRD QUARTER 2002	PERCENT CHANGE
Ashley	\$1,589,439	\$1,068,196	-32.79%	\$1,591,335	\$1,257,351	-20.99%
Beach	5,916,978	2,272,516	-61.59%	5,963,708	2,302,677	-61.39%
Beulah	6,287,632	6,139,473	-2.36%	6,356,066	6,463,936	1.70%
Bismarck	227,842,781	224,495,441	-1.47%	238,622,935	235,974,049	-1.11%
Bottineau	7,777,764	7,571,397	-2.65%	7,960,777	7,655,798	-3.83%
Bowman	4,990,372	4,385,577	-12.12%	5,225,826	4,633,633	-11.33%
Cando	1,612,451	1,500,308	-6.95%	1,816,008	1,581,916	-12.89%
Carrington	9,820,971	6,352,240	-35.32%	10,122,925	6,959,617	-31.25%
Casselton	3,924,216	2,689,087	-31.47%	4,005,371	2,735,684	-31.70%
Cavalier	5,760,062	5,025,359	-12.76%	10,250,067	7,993,868	-22.01%
Cooperstown	3,276,976	2,462,572	-24.85%	3,319,448	2,503,268	-24.59%
Crosby	1,768,832	1,566,935	-11.41%	1,775,791	1,572,236	-11.46%
Devils Lake	31,789,062	29,032,380	-8.67%	32,210,578	29,425,368	-8.65%
Dickinson	53,176,986	52,098,594	-2.03%	55,526,113	54,096,515	-2.57%
Ellendale	1,773,501	1,279,969	-27.83%	1,824,062	1,375,960	-24.57%
Fargo	371,204,262	383,975,441	3.44%	405,063,254	421,052,916	3.95%
Garrison	3,099,493	2,740,844	-11.57%	3,197,438	2,848,489	-10.91%
Grafton	15,773,843	12,457,572	-21.02%	15,965,723	12,711,416	-20.38%
Grand Forks	176,123,744	180,668,123	2.58%	183,407,787	188,648,428	2.86%
Harvey	5,650,338	4,604,435	-18.51%	5,786,441	4,687,150	-19.00%
Hazen	3,160,888	2,859,123	-9.55%	3,178,041	2,875,172	-9.53%
Hettinger	3,122,156	2,772,466	-11.20%	3,212,761	2,856,839	-11.08%
Hillsboro	2,944,845	2,380,622	-19.16%	3,056,374	2,602,098	-14.86%
Jamestown	42,715,556	39,199,223	-8.23%	44,473,744	42,006,199	-5.55%
Kenmare	4,758,787	3,038,231	-36.16%	5,004,917	3,354,951	-32.97%
Langdon	6,282,353	5,159,523	-17.87%	6,309,743	5,197,735	-17.62%
Larimore	1,066,096	952,622	-10.64%	1,072,829	975,398	-9.08%
Lincoln	272,368	261,334	-4.05%	362,893	265,369	-26.87%
Linton	2,368,462	1,913,084	-19.23%	2,395,863	1,932,796	-19.33%
Lisbon	11,539,177	8,998,445	-22.02%	11,565,235	9,035,196	-21.88%
Mandan	37,318,581	33,088,568	-11.33%	38,971,047	35,576,908	-8.71%
Mayville	3,926,882	3,445,971	-12.25%	3,932,427	3,456,468	-12.10%
Minot	137,371,409	136,890,685	-0.35%	142,204,441	142,269,406	0.05%
New Rockford	1,695,963	1,575,964	-7.08%	1,698,005	1,578,880	-7.02%
New Town	1,146,836	1,107,463	-3.43%	1,186,698	1,208,153	1.81%
Northwood	5,106,033	3,512,935	-31.20%	5,152,257	3,553,965	-31.02%
Oakes	3,831,106	3,936,689	2.76%	3,892,679	3,982,798	2.32%
Park River	2,934,565	2,428,424	-17.25%	2,968,153	2,459,270	-17.14%
Rolla	4,508,884	3,861,557	-14.36%	4,550,758	3,865,590	-15.06%
Rugby	9,163,457	7,058,983	-22.97%	9,647,399	7,895,177	-18.16%
Stanley	3,993,077	2,758,700	-30.91%	4,025,931	2,787,137	-30.77%
Tioga	4,941,155	3,274,290	-33.73%	5,751,055	3,432,673	-40.31%
Valley City	14,786,226	13,308,664	-9.99%	15,216,856	14,358,383	-5.64%
Wahpeton	16,162,465	15,688,159	-2.93%	19,677,036	19,362,553	-1.60%
Walhalla	1,456,852	1,585,861	8.86%	1,564,438	1,858,089	18.77%
Washburn	4,704,865	3,126,431	-33.55%	4,717,361	3,140,625	-33.42%
Watford City	5,140,279	4,425,808	-13.90%	5,397,837	4,557,268	-15.57%
West Fargo	42,031,643	46,246,793	10.03%	44,205,686	48,946,118	10.72%
Williston	46,537,032	43,060,798	-7.47%	47,732,631	44,754,123	-6.24%
Wishek	3,234,048	2,147,630	-33.59%	3,256,290	2,214,026	-32.01%
Subtotal 50 Cities	\$1,367,381,749	\$1,332,451,505	-2.55%	\$1,446,373,038	\$1,418,839,638	-1.90%
Remaining City Data	120,251,775	97,179,040	-19.19%	124,831,233	101,815,506	-18.44%
Total In-State	\$1,487,633,524	\$1,429,630,545	-3.90%	\$1,571,204,271	\$1,520,655,144	-3.22%
Consolidated and Out-Of-State	250,422,850	231,885,246	-7.40%	300,584,533	283,909,932	-5.55%
Grand Total In- and Out-Of-State	\$1,738,056,374	\$1,661,515,791	-4.40%	\$1,871,788,804	\$1,804,565,076	-3.59%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Third Quarter 2002**

CITIES	TOTAL THIRD QUARTER 2002 COLLECTIONS
Ashley	\$76,174.55 *
Beach	144,803.61 *
Beulah	346,780.73
Bismarck	15,744,671.52 *
Bottineau	504,805.09 *
Bowman	292,293.73 *
Cando	84,610.27 *
Carrington	380,471.12 *
Casselton	166,506.11 *
Cavalier	445,724.15 *
Cooperstown	134,375.26 *
Crosby	101,963.92 *
Devils Lake	2,089,229.68 *
Dickinson	3,813,398.72 *
Ellendale	81,114.96 *
Fargo	27,931,800.10 *
Garrison	161,357.84 *
Grafton	691,739.75 *
Grand Forks	12,944,024.05 *
Harvey	300,874.00 *
Hazen	197,939.59 *
Hettinger	178,476.84 *
Hillsboro	150,002.92 *
Jamestown	3,085,101.89 *
Kenmare	156,492.74 *
Langdon	270,512.19 *
Larimore	75,149.36 *
Lincoln	15,684.37
Linton	123,718.81 *
Lisbon	417,131.44 *
Mandan	2,134,748.41 *
Mayville	207,596.52 *
Minot	10,027,475.87 *
New Rockford	95,271.73 *
New Town	50,999.22
Northwood	155,886.25
Oakes	228,159.08 *
Park River	147,905.52 *
Rolla	210,525.71 *
Rugby	462,820.00 *
Stanley	147,589.08 *
Tioga	206,018.42 *
Valley City	876,809.41 *
Wahpeton	1,170,722.61 *
Walhalla	104,318.04 *
Washburn	174,591.99
Watford City	263,304.30 *
West Fargo	3,159,387.76 *
Williston	2,761,766.50 *
Wishek	125,779.66 *
Subtotal 50 Cities	\$93,818,605.39
Remaining City Data	5,757,285.35
Total In-State	\$99,575,890.74
Consolidated	3,704,634.56
Out-Of-State	12,342,616.10
Total In- and Out-Of-State	\$115,623,141.40
Adjustments and Accounts Receivable	1,776,397.67
Grand Total In- and Out-Of-State	\$117,399,539.07
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Third Quarters 2001 and 2002**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2001	THIRD QUARTER 2002	
Mining and Oil Extraction	\$13,575,596	\$13,537,780	-0.28%
Construction	56,614,505	55,996,776	-1.09%
Manufacturing	98,522,667	93,663,794	-4.93%
Transportation, Communication and Public Utilities	128,827,805	127,823,274	-0.78%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	132,515,907	46,175,412	-65.15%
Remaining Wholesale Trade	280,886,116	281,502,013	0.22%
Total Wholesale Trade	413,402,023	327,677,425	-20.74%
Retail Trade	952,990,720	974,514,995	2.26%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	196,074,866	189,250,210	-3.48%
Miscellaneous	11,780,622	22,100,822	87.60%
GRAND TOTAL	\$1,871,788,804	\$1,804,565,076	-3.59%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			